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**KESAN PERATURAN BARU KE ATAS KELEWATAN
AUDIT LAPORAN KEWANGAN: KAJIAN KE ATAS
PASARAN ACE, MALAYSIA**



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**MASTER OF SCIENCE
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**KESAN PERATURAN BARU KE ATAS KELEWATAN AUDIT LAPORAN
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KEBENARAN MERUJUK

Dalam membentangkan disertasi ini sebagai memenuhi sebahagian daripada keperluan untuk Ijazah pasca-siswazah dari Universiti Utara Malaysia, saya bersetuju bahawa Perpustakaan Universiti bebas pemeriksaan. Saya juga bersetuju bahawa kebenaran untuk menyalin disertasi ini dalam apa-apa cara, secara keseluruhan atau sebahagiannya, bagi tujuan ilmiah boleh diberikan oleh penyelia saya atau semasa ketiadaannya oleh Dekan daripada Othman Yeop Abdullah Sekolah Siswazah Perniagaan. Perlu difahamkan bahawa sebarang penyalinan atau penerbitan atau penggunaan disertasi ini atau sebahagian daripadanya bagi tujuan mendapat keuntungan kewangan adalah tidak dibenarkan tanpa kebenaran bertulis dari pengarang. Hal ini juga perlu difahami bahawa pengiktirafan hendaklah diberi kepada pengarang dan Universiti Utara Malaysia untuk sebarang kegunaan kesarjanaan terhadap sebarang petikan daripada disertasi ini.

Kebenanaran untuk menyalin atau penggunaan bahan-bahan disertasi ini, secara keseluruhan atau sebahagiannya boleh diajukan kepada:

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ABSTRAK

Kajian ini bertujuan untuk mengkaji kesan daripada pengenalan peraturan baru ke atas kelewatan audit. Kelewatan audit adalah diukur berdasarkan kepada bilangan hari yang bermula daripada tarikh akaun syarikat ditutup sehingga ke tarikh laporan audit dikeluarkan. Banyak kajian terdahulu telah diulas bersama dengan dapatan pembolehubah yang diuji. Kajian ini menggunakan syarikat yang tersenarai di Bursa Malaysia pada 31 Disember, 2015 sehingga 2016. Kajian ini menggunakan 7 pembolehubah untuk menyiasat faktor kelewatan dalam laporan audit. Sebagai tambahan, kajian ini menggunakan data daripada 91 syarikat sebagai sampel untuk mengkaji faktor yang menentukan kelewatan audit. Dapatan kajian yang diperoleh menunjukkan perubahan peraturan, jenis juruaudit dan kompleksiti audit menunjukkan hubungan yang positif dengan kelewatan audit. Pembolehubah lain seperti saiz syarikat, jenis pendapatan, leveraj dan pendapat audit tidak memberikan kesan yang signifikan ke atas kelewatan audit. Hasil kajian yang dilakukan boleh membantu badan pengawalselia dalam proses mengubal peraturan baru di masa hadapan dan juga pihak pengurusan dalam mengurangkan kelewatan audit. Kajian ini juga mencadangkan kajian yang akan dilakukan di masa hadapan supaya menggunakan pembolehubah lain yang berkaitan dengan tadbir urus korporat seperti ciri – ciri lembaga pengarah dan juga jawatankuasa audit.

Kata Kunci: peraturan baru, kelewatan audit, pasaran ACE Malaysia

ABSTRACT

This paper analyses the impact of new regulation on audit delays. Audit delays are measured by the numbers of days that elapse from the end of the financial year until the date when the auditor report is signed. Previous studies of audit delays in various countries are reviewed, along with some of the results of the variable tested. This study focuses on 91 companies listed on Bursa Malaysia as at 31 Disember 2015 to 2016. Seven explanatory variables are tested to investigate delays in issuing audit reports. The results show that new regulation, type of auditors and audit complexity are significantly correlates with audit delay in the period tested. Other variables such as size of the company, type of income, leverage and audit opinion show no significant correlation with audit delay. The outcome of the study could support regulatory bodies in the process of drafting new rules in futures and help management to reduce delay. The study therefore, recommended that future studies should include additional corporate governance variables like characteristic of board directors and audit committee.

Keyword: new regulation; audit delay; ACE market, Malaysia

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Senarai Singkatan

ACE	‘Access, Certainty, Efficiency’
ARL	Audit Report Lag
CEO	Chief executive officer
IASSB	International Auditing and Assurance Standard Board
IFRS	International Financial Reporting Standards
MCCG	Malaysian Code on Corporate Governance
MESDAQ	Malaysian Exchange of Securities Dealing and Automated Quotation
PAU	Perkara Audit Utama



BAB SATU

PENGENALAN

1.1 Pengenalan

Salah satu isu yang penting yang memberikan kesan ke atas ketepatan masa laporan kewangan dalam menyampaikan maklumat kewangan kepada pelabur adalah kelewatan audit (Dopuch, Holthausen dan Leftwich, 1986; Field dan Wilkins, 1991; Loudder, Khurana, Sawyer, Cordery, Johnson, Lowe dan Wunderele, 1992).

Sudah tentu, lebih singkat masa di antara tahun kewangan berakhir dan juga tarikh laporan kewangan dikeluarkan, maka lebih banyak manfaat yang boleh diperolehi daripada laporan kewangan tersebut. Kelewatan dalam mengeluarkan laporan kewangan boleh menyebabkan ketidaktentuan yang boleh mengganggu keputusan yang akan dibuat berdasarkan kepada maklumat yang terkandung dalam laporan kewangan. Oleh itu, kelewatan audit akan menyumbang kepada keputusan yang tidak tepat (Abdulla, 1996).

Berdasarkan kepada kajian yang dilakukan oleh pengkaji sebelum ini didapati bahawa kelewatan audit akan memberikan kesan ke atas nilai syarikat (Beaver, 1968; Givoly dan Palmon, 1982; Chamber dan Penman, 1984; dan Kross dan Schroeder, 1984). Beaver (1968) menjelaskan bahawa pelabur mungkin akan menangguhkan sementara keputusan untuk membeli dan menjual saham sehingga laporan kewangan dikeluarkan. Givoly et al. (1982)

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Ringkasan ulasan karya berkenaan kesan tadbir urus (corporate governance) syarikat ke atas ARL

Pengarang, tajuk kajian dan lokasi	Pembolehubah bersandar	Pembolehubah bebas	Dapatan kajian
<ul style="list-style-type: none"> • Abdullah (2007). • Board Composition, Audit Committee and Timeliness of Corporate Financial Reporting in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Komposisi lembaga pengarah • Komposisi jawatankuasa audit • Dwi peranan CEO • Jumlah aset • Gearing ratio • Ratio operating profit • Jenis juruaudit • Tahun kewangan berakhir • Pendapat audit 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan: <ul style="list-style-type: none"> • Komposisi lembaga pengarah • Dwi peranan CEO • Ratio operating profit • Gearing ratio • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Jumlah aset • Jenis juruaudit • Tahun kewangan berakhir • Pendapat audit
<ul style="list-style-type: none"> • Mohamad-Nor, Shafie & Wan-Hussin (2010) • Corporate Governance and Audit Report Lag in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Saiz jawatankuasa audit • Kebebasan jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Pengetahuan kewangan jawatankuasa audit • Saiz lembaga pengarah 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan: <ul style="list-style-type: none"> • Bilangan anak syarikat • Going concern • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Saiz jawatankuasa audit

		<ul style="list-style-type: none"> •Kebebasan lembaga pengarah •Dwi peranan CEO •Jenis juruaudit •Tahun kewangan berakhir •Subsidiari •Going Concern •Jumlah aset 	<ul style="list-style-type: none"> • Jenis juruaudit • Saiz syarikat
<ul style="list-style-type: none"> • Hashim & Rahman (2010) • Board Independence, Board Diligence, Board Expertise and Impact on Audit Report Lag in Malaysian Market • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> •Kebebasan lembaga pengarah •<i>Board diligence</i> •Kemahiran lembaga pengarah 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • <i>Board diligence</i>
<ul style="list-style-type: none"> • Hashim & Rahman (2011) • Audit Report Lag and the Effectiveness of Audit Committee Among Malaysian Listed Companies • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> •Kebebasan jawatankuasa audit •Kekerapan jawatankuasa audit •Kemahiran jawatankuasa audit •Saiz syarikat •Keberuntungan •Jenis juruaudit 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Kebebasan jawatankuasa audit • Kemahiran jawatankuasa audit
<ul style="list-style-type: none"> • Shukeri & Nelson (2011) • Timeliness of Annual Audit Report: Some Empirical Evidence From Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> •Kebebasan lembaga pengarah •Saiz jawatankuasa audit •Kekerapan mesyuarat jawatankuasa audit 	<ul style="list-style-type: none"> • ARL adalah dipengaruhi oleh: <ul style="list-style-type: none"> • Jenis juruaudit • Pendapat audit • Prestasi syarikat

<ul style="list-style-type: none"> • Bursa Malaysia 		<ul style="list-style-type: none"> • Kelayakan jawatankuasa audit • Jenis juruaudit • Pendapat audit • Prestasi syarikat 	
<ul style="list-style-type: none"> • Hashim & Rahman (2012) • Internal Corporate Governance Mechanisms and Audit Report Lag: A Study of Malaysian Listed Companies • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Kebebasan lembaga pengarah • Ketekunan lembaga pengarah (board diligence) • Kemahiran lembaga pengarah • Dwi peranan CEO • Kebebasan jawatankuasa audit • Ketekunan jawatankuasa audit • Kemahiran jawatankuasa audit • Saiz syarikat • Jenis juruaudit • Keberuntungan 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Kekerapan mesyuarat lembaga pengarah • Kebebasan jawatankuasa audit • Kemahiran jawatankuasa audit
<ul style="list-style-type: none"> • Shukeri & Islam (2012) • The Determinant of Audit Timeliness: Evidence From Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Kebebasan lembaga pengarah • Saiz jawatankuasa audit • Kelayakan jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Jenis juruaudit 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Saiz jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Jenis juruaudit

		<ul style="list-style-type: none"> • Pendapat audit • Saiz syarikat • Prestasi syarikat 	<ul style="list-style-type: none"> • Pendapat audit • Jumlah aset • Prestasi syarikat
<ul style="list-style-type: none"> • Shukeri & Nelson (2012) • Corporate Governance and Audit Report Timeliness: Evidence from Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Saiz jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Kelayakan jawatankuasa audit • Jenis juruaudit • Pendapat audit • Prestasi syarikat 	<ul style="list-style-type: none"> • ARL adalah dipengaruhi oleh: • Saiz jawatankuasa audit • Jenis juruaudit • Pendapat audit • Keberuntungan
<ul style="list-style-type: none"> • Ismail, Mustapha & Ming (2012) • Timeliness of Audited Financial Reports of Malaysian Listed Companies • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Pendapat audit • Kebebasan jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Kemahiran jawatankuasa audit 	<ul style="list-style-type: none"> • ARL adalah signifikan berkaitan dengan: <ul style="list-style-type: none"> • Pendapat audit
<ul style="list-style-type: none"> • Apadore & Mohd Noor (2013) • Determinants of Audit Report Lag and Corporate Governance in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Kebebasan jawatankuasa audit • Kekerapan mesyuarat jawatankuasa audit • Pengetahuan jawatankuasa audit • Saiz jawatankuasa audit • Kebebasan lembaga pengarah • Kewujudan audit 	<ul style="list-style-type: none"> • ARL adalah signifikan dengan: <ul style="list-style-type: none"> • Saiz jawatankuasa audit • Ownership concentration • Saiz syarikat • Keberuntungan

		dalam	
		<ul style="list-style-type: none"> • Ownership concentration 	
<ul style="list-style-type: none"> • Puasa, Salleh & Ahmad (2014) • Audit Committee and Timeliness of Financial Reporting: Malaysian Public Listed Companies • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Kebebasan jawatankuasa audit • Komposisi jawatankuasa audit • Saiz jawatankuasa audit • Kemahiran kewangan jawatankuasa audit • Aktiviti jawatankuasa audit • Keberuntungan • Saiz syarikat • Leveraj • <i>Managerial ownership</i> 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Komposisi jawatankuasa audit • Saiz jawatankuasa audit • Kemahiran kewangan jawatankuasa audit
<ul style="list-style-type: none"> • Shukeri, Wan-Hussin & Aripin (2015) • Signing Auditor Quality and Audit Delay: Preliminary Evidence • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • <i>Audit partner quality</i> • <i>High risk account</i> • <i>Audit opinion</i> • <i>Board size</i> • <i>Family board</i> • <i>Board independence</i> • <i>Board ethnicity</i> • <i>Government ownership</i> • <i>Internal audit investment</i> • <i>Internal audit</i> 	<ul style="list-style-type: none"> • Dapatan kajian mendapati ahli kongsi firma audit yang kerap melakukan pernyataan semula (<i>restated financial statement</i>) atau pernah diberikan teguran oleh Lembaga Pengawasan Audit adalah signifikan dengan kelewatan audit.

		<i>sourcing arrangement</i> <ul style="list-style-type: none"> • <i>Firm performance</i> • <i>Audit committee independence</i> 	
<ul style="list-style-type: none"> • Kamalluarifin (2016) • The Influence of Corporate Governance and Firm Characteristics on the Timeliness of Corporate Internet Reporting by Top 95 Companies in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Kebebasan lembaga pengarah • Pengalaman lembaga pengarah • Dwi peranan • Saiz syarikat • Keberuntungan • Leveraj 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan: <ul style="list-style-type: none"> • Keberuntungan • Pengalaman lembaga pengarah • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Kebebasan lembaga pengarah
<ul style="list-style-type: none"> • Salleh, Baatwah & Ahmad (2017) • Audit Committee Financial Expertise and Audit Report Lag: Malaysia Further Insight • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Kemahiran kewangan jawatankuasa audit • Kebebasan jawatankuasa audit • Risiko audit • Kerumitan audit • <i>Timely reporting incentives</i> • Ciri – ciri juruaudit 	<ul style="list-style-type: none"> • Kemahiran kewangan jawatankuasa audit adalah tidak signifikan dengan ARL. • Dengan menggunakan <i>interaction approach</i>, didapati terdapat perhubungan di antara kemahiran kewangan dan kebebasan jawatankuasa audit dengan ARL.
<ul style="list-style-type: none"> • Hashim (2017) • Does Ownership Characteristics Have Any Impact on Audit Report Lag? Evidence of 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • <i>Managerial ownership</i> • <i>Dedicated ownership</i> • <i>Transient ownership</i> 	<ul style="list-style-type: none"> • ARL adalah signifikan secara positif dengan: <ul style="list-style-type: none"> • <i>Managerial ownership</i>

Malaysian Listed Companies		<ul style="list-style-type: none"> • Pemilikan asing • Kebebasan lembaga pengarah • <i>Board diligence</i> • Pengetahuan lembaga pengarah • Dwi peranan CEO • Saiz syarikat 	<ul style="list-style-type: none"> • <i>Transient ownership</i> • ARL adalah signifikan secara negatif dengan: • <i>Dedicated ownership</i> • <i>Foreign ownership</i> • Saiz syarikat • <i>Board diligence</i>
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Ringkasan kajian yang mengkaji ciri - ciri syarikat dan faktor khusus berkaitan juruaudit ke atas ARL.

Pengarang, tajuk kajian dan lokasi	Pembolehubah bersandar	Pembolehubah bebas	Dapatan kajian
<ul style="list-style-type: none"> Che-Ahmad & Abidin (2001) Auditor Industry Specialisation, Brand Name Auditors and Financial Reporting Lag Bursa Malaysia 	<ul style="list-style-type: none"> Kelewatan audit 	<ul style="list-style-type: none"> Juruaudit bereputasi tinggi Pakar audit industri Jumlah aset Bilangan subsidiari Pegangan saham oleh pengarah Leveraj Stok dan penghutang Pulangan atas ekuiti Tahun kewangan berakhir Pendapat audit Pertukaran juruaudit 	<ul style="list-style-type: none"> ARL adalah signifikan dengan: <ul style="list-style-type: none"> Pegangan saham oleh pengarah Pulangan atas ekuiti Pertukaran juruaudit Juruaudit bereputasi tinggi
<ul style="list-style-type: none"> Ahmad & Kamarudin (2003) Audit Delay and the Timeliness of Corporate Reporting: Malaysian Evidence Bursa Malaysia 	<ul style="list-style-type: none"> Kelewatan audit 	<ul style="list-style-type: none"> Saiz syarikat Pengkelasan industri Jenis pendapatan Item luar biasa Pendapat audit Jenis juruaudit Tahun kewangan berakhir Risiko audit 	<ul style="list-style-type: none"> ARL adalah signifikan dengan: <ul style="list-style-type: none"> Industri bukan kewangan Audit opinion Tahun kewangan berakhir Jenis juruaudit Jenis pendapatan Risiko audit
<ul style="list-style-type: none"> Ku Ismail & Chandler (2003) The Timeliness of 	<ul style="list-style-type: none"> Ketepatan masa 	<ul style="list-style-type: none"> Saiz Keberuntungan Pertumbuhan 	<ul style="list-style-type: none"> ARL adalah signifikan dengan: <ul style="list-style-type: none"> Saiz

Quarterly Financial Reports of Companies in Malaysia		<ul style="list-style-type: none"> • Struktur modal 	<ul style="list-style-type: none"> • Keberuntungan • Pertumbuhan • Struktur modal
<ul style="list-style-type: none"> • Bursa Malaysia 			
<ul style="list-style-type: none"> • Che-Ahmad & Abidin (2008) • Audit Delay of Listed Companies : A Case of Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Pengkelasan industri • Jumlah aset • Leveraj • Subsidiari • Stok dan penghutang • Pegangan saham oleh pengarah • Pulangan atas ekuiti • Jenis juruaudit • Tahun kewangan berakhir • Pendapat audit • Pertukaran juruaudit 	<ul style="list-style-type: none"> • ARL adalah signifikan dengan: • Jumlah aset • Pegangan saham oleh pengarah • Subsidiari • Pulangan atas ekuiti • Pendapat audit • Jenis juruaudit
<ul style="list-style-type: none"> • Ahmad Zaluki & Abidin (2012) • Auditor Industry Specialism and Reporting Timeliness • Bursa Malaysia 	<ul style="list-style-type: none"> • Ketepatan masa 	<ul style="list-style-type: none"> • Juruaudit khusus • Jenis juruaudit • Laporan audit • Yuran audit • Status penyenaraian • Saiz syarikat • Jenis industri • Tahun kewangan berakhir • Pertukaran juruaudit 	<ul style="list-style-type: none"> • ARL adalah signifikan dengan: • Jenis industri • Jenis juruaudit • Saiz syarikat • Laporan audit bersyarat • Keberuntungan • Pelaporan item luar biasa • Leveraj

		<ul style="list-style-type: none"> • Keberuntungan • Item luar biasa • Leveraj 	
<ul style="list-style-type: none"> • Che-Ahmad & Yaacob (2012) • Adoption of FRS 138 and Audit Delay in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Pemakaian FRS 138 • Jumlah aset • Leveraj • Jenis pendapatan • Pendapat audit • Subsidiari • Tahun kewangan berakhir • Jenis juruaudit • Jenis industri • Pengarah bebas • Dwi peranan CEO • Saham dipegang oleh pemegang bebas 	<ul style="list-style-type: none"> • ARL adalah signifikan dengan: <ul style="list-style-type: none"> • Pemakaian FRS 138 • Saiz syarikat • Jenis pendapatan • Pendapat audit • Pengarah bebas
<ul style="list-style-type: none"> • Mohamad, Abdullah & Deris (2012) • Audit Delay in Local Authorities: An Explanatory Study in Kedah, Perak and Kelantan • Local authorities in Kedah, Perak & Kelantan 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Pendapat audit 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan pendapat audit.
<ul style="list-style-type: none"> • Aziz, Isa & Abu (2014) • Audit Report Lags of Federal Statutory Bodies in Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Saiz • Keberuntungan • Leveraj 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan pendapat audit • ARL adalah berkaitan secara negatif dengan

<ul style="list-style-type: none"> • Federal Statutory Bodies 		<ul style="list-style-type: none"> • Pendapat audit 	<ul style="list-style-type: none"> • saiz dan keberuntungan.
<ul style="list-style-type: none"> • Amirul & Salleh (2014) • Convergence to IFRs and Audit Report Lag in Malaysia • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Standard perakaunan baru • Tahun kewangan berakhir • Kedudukan kewangan • Saiz syarikat • Pendapat audit • Tempoh masa hubungan audit 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan: <ul style="list-style-type: none"> • Standard perakaunan baru • Pendapat audit • Tempoh hubungan audit • Kedudukan kewangan • Tahun kewangan berakhir • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Saiz
<ul style="list-style-type: none"> • Ahmad, Mohamed & Nelson (2015) • The Association Between Industry Specialist Auditor and Financial Reporting Timeliness – Post MFRS period • Bursa Malaysia 	<ul style="list-style-type: none"> • Kelewatan audit 	<ul style="list-style-type: none"> • Pakar audit industri • Saiz pelanggan • Keuntungan • Industri • Kerumitan audit • Leveraj 	<ul style="list-style-type: none"> • ARL adalah berkaitan secara positif dengan: <ul style="list-style-type: none"> • Kerumitan audit • Leveraj • ARL adalah berkaitan secara negatif dengan: <ul style="list-style-type: none"> • Pakar audit industri • Saiz pelanggan • Keuntungan • Industri